### CERTIFICATE

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
Cummings Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2017; and (3) the Amount(s) of 2016 Ad Valorem Tax are within statutory limitations for the 2017 Budget.

		ſ	2	2017 Adopted Budge	t
		Page	Budget Authority	Amount of 2016	County Clerk's
Table of Contents:		No.	for Expenditures	Ad Valorem Tax	Use Only
			101 Experientares	ra valorem rax	OSC OIII)
Computation to Determine Lin		2			
Allocation MVT, RVT,16/20	M Vehicle Ia				
Schedule of Transfers		4			
Statement of Indebt. & Lease/	1	5			
<u>Fund</u>	K.S.A.				1 1011
General	0	6	4,300	3,086	1.124
Debt Service	10-113				
N. D. L. LD. L					
Non-Budgeted Funds				2.00/	
Totals		XXXXXXXX	4,300	3,086	
Budget Summary		0			County Clerk's Use Only
Neighborhood Revitalization	Rebate				2144 683
					Nov. 1, 2016 Total
Resolution required? Notice	of the vote to	adopt require	ed to be published?	Yes	Assessed Valuation
Assisted by:		0	C		
Address:	-	Da	na Ceri	nzen	 
Email:	-				
	_				
Attest: 10-19	2016				
Allest: 10 11	, 2010				
Lauline Lee n	B				
County Clerk			Gov	verning Body	

**Amount of Levy** 

### Cummings Cemetery Atchison County

Total tax levy amount in 2016 budget
 Debt service levy in 2016 budget
 Tax levy excluding debt service

### Computation to Determine Limit for 2017

	2016 Valuation Information for Valuation Adjustments		
4.	New improvements for 2016: +	7,320	
5.	Increase in personal property for 2016:  5a. Personal property 2016 + 66,844  5b. Personal property 2015 - 68,385  5c. Increase in personal property (5a minus 5b) + (Use Only if >	0	
5.	Valuation of property that has changed in use during 2016:	0	
7.	Total valuation adjustment (sum of 4, 5c, 6)	27,320	
3.	Total estimated valuation July, 1,2016 2,744,683		
€.	Total valuation less valuation adjustment (8 minus 7) 2,7	17,363	
10.	Factor for increase (7 divided by 9)	01005	
11.	Amount of increase (10 times 3)	+ \$	326
12.	2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	2,600
13.	Debt service levy in this 2017 budget		0
14.	2017 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)		2,600
15.	Consumer Price Index for all urban consumers for calendar year 2015		0.125%
16.	Consumer Price Index adjustment (3 times 15)	\$	3
17.	Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote por adoption of a resolution prior to adoption of the budget (14 plus 16)	oublication' \$	2,603

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

# Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2016	Tax Levy Amount in		All	Allocation for Year 2017	017	
Budgeted Funds	2016 Budget	TVM	RVT	16/20M Veh	Comm Veh	Watercraft
General	2.574	428	8	56	3	7
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	C
	0	0	0	0	0	0
Total	2,574	428	8	56	3	7

		RVT Factor_	MVT Factor 0.16628	County Treas Watercraft Tax Estimate	County Treas Commercial Vehicle Tax Estimate	County Treas 16/20M Vehicle Estimate	County Treas Recreational Vehicle Estimate	County Treas Motor Vehicle Estimate
	16/20M Factor	0.00311			351			
Comm Veh Facto	0.02176	1		7	ယ	56	∞	428
0.00117								

Watercraft Factor

0.00272

### FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	781	1,100	743
Receipts:			
Ad Valorem Tax	1,701	2,574	XXXXXXXXXXXXXXX
Delinquent Tax	9	8	
Motor Vehicle Tax	325	300	428
Recreational Vehicle Tax	6	3	8
16/20M Vehicle Tax	60	54	56
Commercial Vehicle Tax	2		3
Watercraft Tax		4	7
LAVTR			0
In Lieu of Taxes			
III Lieu of Taxes			
Co Treasurer Balance January		0	
Co Treasurer Balance December			
1 61	100	1.000	
sale of lots	175	1,000	
opening and closing	25		
donations	1,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	3,303	3,943	502
Resources Available:	4,084	5,043	1,245
Expenditures:			
Mowing	2,600	4,300	4,300
rock, miscellaneous	384		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
TOCK, IIIISCETIANEOUS	, , , , , , , , , , , , , , , , , , , ,		
Cash Forward (2017 column)			
Miscellaneous			
Miscellaneous  Does misc, exceed 10% Total Expenditure			
Does misc. exceed 10% Total Expenditure	2.094	4 300	1 4 300
Does misc. exceed 10% Total Expenditure Total Expenditures	2,984		
Does misc. exceed 10% Total Expenditure Total Expenditures Unencumbered Cash Balance Dec 31	1,100	743	3 xxxxxxxxxxxxxxxxx
Does misc. exceed 10% Total Expenditure Total Expenditures	1,100 2,439	743	3 xxxxxxxxxxxxxxxxxx 4,300
Does mise. exceed 10% Total Expenditure  Total Expenditures  Unencumbered Cash Balance Dec 31  2015/2016/2017 Budget Authority Amount	1,100 2,439 Non-	74: 0 4,300 -Appropriated Balance	4,300
Does misc. exceed 10% Total Expenditure Total Expenditures Unencumbered Cash Balance Dec 31	1,100 2,439 Non-	74; 0 4,300 -Appropriated Balancure/Non-Appr Balance	4,300 e e 4,300
Does misc. exceed 10% Total Expenditure  Total Expenditures  Unencumbered Cash Balance Dec 31  2015/2016/2017 Budget Authority Amount  See Tab A	1,100 2,439 Non-	74. 20 4,300 -Appropriated Balancure/Non-Appr Balancure/Ron-Appr Balancure/Ron-Ba	4,300 e e 4,300

2017

**Cummings Cemetery** 

### NON-BUDGETED FUNDS

(Only the actual budget year for 2015 is to be shown)

Cash Balance Dec 31	Total Expenditures						Expenditures:	Resources Available:	Total Receipts							Receipts:	Cash Balance Jan 1	Unencumbered	Memorial Upkeep	(1) Fund Name:	Non-Budgeled Funds
13	0							13	0								13		eep		Spin.
Cash Balance Dec 31	Total Expenditures						Expenditures:	Resources Available:	Total Receipts							Receipts:	Cash Balance Jan 1	Unencumbered		(2) Fund Name:	
0	0							0	0										0		
Cash Balance Dec 31	Total Expenditures						Expenditures:	Resources Available:	Total Receipts							Receipts:	Cash Balance Jan 1	Unencumbered		(3) Fund Name:	
0	0							0	C										0		
Cash Balance Dec 31	Total Expenditures						Expenditures:	Resources Available:	I otal Receipts	3						Receipts:	Cash Balance Jan 1	Unencumbered		(4) Fund Name:	
0	0							0	C	>											
Cash Balance Dec 31	Total Expenditures						Expenditures:	Resources Available:	Total vecerbis	Tatal Danainta						Receipts	Cash Balance Jan 1	Unencumbered		(3) Fulld Natile.	(c) Find Name
c	0							0	•	0											
13 5	; o			1	1	1		13	;	0	I	1	 			J	13	Total		1	

\*\* Note: These two block figures should agree.

2017

### The governing body of

### **Cummings Cemetery**

Atchison County

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at and will be available at this hearing.

### BUDGET SUMMARY

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Act	ual 2015	Current Year Estir	nate for 2016	Proposed I	Budget Year for	2017
		Actual		Actual	Budget Authority	Amount of 2016	Estimate
FUND	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Tax Rate*
General	2,984	0.728	4,300	0.985	4,300	3,086	1.124
Debt Service		_					
Non-Budgeted Funds							
Totals	2,984	0.728	4,300	0.985	4,300	3,086	1.124
Less: Transfers	0		0		0		
Net Expenditures	2,984		4,300		4,300		
Total Tax Levied	1,703		2,574		XXXXXXXXXXXXX	XX	
Assessed Valuation	2,339,793		2,614,155		2,744,683		
Outstanding Indebteds	ness,						
Jan 1,	<u>2014</u>		2015	•	2016	-	
G.O. Bonds	0		0		0	1	
Revenue Bonds	0		0		0	1	
Other	0		0		0	1	
Lease Pur. Princ.	0		0	1	0	1	
Total	0		0		0		

<sup>\*</sup>Tax rates are expressed in mills.

0

Page No.

### **RESOLUTION NO.2017-1CU**

A resolution expressing the property taxation policy of the Cummings Cemetery governing body with respect to financing the annual budget for 2017

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2017 budget of the Cummings Cemetery exceeding the amount levied to finance the 2016 budget of the Cummings Cemetery, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2015, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, Cummings Cemetery provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Cummings Cemetery governing body that a levy of property taxes in support of the 2017 budget exceeding the amount levied in 2016, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this \_\_\_\_\_day of \_\_\_\_\_, 2016 by the Cummings Cemetery governing body, Atchison County, Kansas.

Cummings Cemetery Governing Body

## NOTICE OF BUDGET HEARING

of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at the County Clerk's Office, 423 North 5th St, Atchison and will be available at the hearing 1:15 pm at the County Commission Room, Courthouse, 423 North 5th St for the purpose of hearing and answering objections The governing body of Atchison County for the Special Districts of the County will met on November 1, 2016 at

Proposed Budget 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuations. **BUDGET SUMMARY** 

	Prior Year Actual 2015	ctual 2015	Current Year	Current Year Estimate 2016		Proposed Budget 2017	lget 2017	
		Actual		Actual	Budget Authority Amount of 2016	Amount of 2016	July 1, 2016	Est.
Other District Funds	Expenditures	Tax Rate*	Expenditures	Tax Rate*	for Expenditures	Ad Valorem Tax	Est. Valuation	Tax Rate*
Cemtery Districts								
Brush Creek Cemetery	3,767	2.825	10,000	1.740	10,000	3,412	1,427,943	2.389
Camp Creek Cemetery	1,428	0.072	1,500	0.144	1,500	940	10,178,868	0.092
Cummings Cemetery	2,984	0.728	4,300	0.985	4,300	3,086	2,744,683	1.124
Effingham Cenetery	8,181	0.842	8,181	0.889	8,181	4,283	6,044,046	0.709
Huron Cemetery	4,925	0.941	3,500	0.900	3,500	2,734	3,612,491	0.757
Lancaster Cemetery	12,410	0.900	14,204	0.850	12,400	5,439	6,715,819	0.810
Larkinburg Cemetery	5,530	2.128	6,500	1.844	6,500	6,061	2,856,335	2.122
Monrovia Cemetery	4,265	2.674	3,659	2.483	3,827	2,565	1,099,150	2.334
Muscotah Cemetery	10,851	1.769	9,512	1.456	9,512	7,735	5,908,855	1.309
Pardee Cemetery	2,100	0.764	2,400	0.891	3,300	2,646	2,093,495	1.264
Pleasant Grove	1,560	0.493	1,500	0.341	1,500	1,209	2,996,871	0.342
Fire Districts								
Fire District #1	64,451	4.735	103,534	4.084	117,063	48,821	18,525,479	2.635
Fire District #2	57,880	4.993	63,895	4.976	68,530	60,098	12,019,672	5.000
Fire District #3	30,103	3.500	31,500	3.271	31,500	21,804	6,748,540	3.231
Fire District #4	31,116	2.271	56,900	2.233	37,650	27,151	12,527,844	2.167
Fire District #5	45,323	3.064	45,000	3.218	45,000	35,760	12,852,413	2.782

<sup>\*</sup>Tax rates are expressed in mills.

Pauline M Lee, Atchison County Clerk

### Official Publication

### NOTICE OF BUDGET HEARING

The governing body of Atchison County for the Special Districts of the County will met on November 1, 2016 at 1:15 p.m. at the County Commission Room, Courthouse, 423 North 5th St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Proposed Budget 20157 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Ac	tual 2015	Current Year Est	mate for 2016	Propo	sed Budget Yea	r For 2017	
Other District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	July 1, 2016 Estimated Valuation	Est. Tax Rate
Cemetery Districts			A CONTRACTOR OF THE PROPERTY O		-1- 9-2	12 10000		
<b>Brush Creek Cemetery</b>	3,767	2.825	10,000	1.740	10,000	3,412	1,427,943	2.389
Camp Creek Cemetery		0.072	1,500	0.144	1,500	940	10,178,868	0.092
Cummings Cemetery	2.984	0.728	4,300	0.985	4,300	3,086	2,744,683	1.124
Effingham Cemetery	8,181	0.842	8,181	0.889	8,181	4.283	6,044,046	0.709
Huron Cemetery	4,925	0.941	3,500	0.900	3,500	2.734	3,612,491	0.757
Lancaster Cemetery	12,410	0.900	14,204	0.850	12,400	5,439	6,715,819	0.810
Larkinburg Cemetery	5,530	2.128	6,500	1.844	6,500	6,061	2,856,335	2.122
Monrovia Cemetery	4.265	2.674	3.659	2.483	3,827	2,565	1,099,150	2.334
Muscotah Cemetery	10,851	1.769	9,512	1.456	9,512	7,735	5,908,855	1.309
Pardee Cemetery	2.100	0.764	2.400	0.891	3,300	2,646	2,093,495	1.264
Pleasant Grove	1,560	0.493	1,500	0.341	1,500	1,209	2,996,871	0.342
Fire Districts					77.m.m.m.m.	1220222		0.005
Fire Distirct #1	64,451	4.735	103,534	4.084	117,063	48,821	18,525,479	2.635
Fire District #2	57,880	4.993	63,895	4.976	68,530	60,098	12,019,672	5.000
Fire District #3	30,103	3.500	31,500	3.271	31,500	21.804	6,748,540	3.231
Fire District #4	31,116	2.271	56,900	2.233	37,650	27,151	12,527,844	2.167
Fire District #5	45,323	3.064	45,000	3.218	45,000	35,760	12,852,413	2.782
*Tax rates are expi	ressed in mills	5						
Pauline M. Lee, Ato			帝(					
October 22, 2016		COMMAN.						

### Official Publication

### Notice of Vote Publication

In adopting the 2017 budgets the following governing bodies voted to increase the property taxes in an amount greater than the levied amount for the 2016 budget, adjusted by the 2015 CPI.

Larkinburg Cemetery	Lancaster Township	
Pleasant Grove Cemetery	Walnut Township	
Benton Township	Brush Creek Cemetery	
Pardee Cemetery	Fire District #2	
Cummings Cemetery	Grasshopper Township	

### Official Publication Notice of Vote Publication

In adopting the 2017 budgets the following governing bodies voted to increase the property taxes in an amount greater than the levied amount for the 2016 budget, adjusted by the 2015 CPI.

Larkinburg Cemetery Pleasant Grove Cemetery Benton Township Pardee Cemetery Cummings Cemetery Lancaster Township Walnut Township Brush Creek Cemetery Fire District #2 Grasshopper Township

October 22, 2016